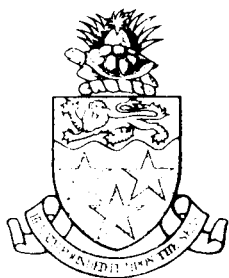


CAYMAN ISLANDS



Supplement No. 1 published with Extraordinary Gazette dated,
Thursday 26th July, 1990

THE MISCELLANEOUS DUTIES AND FEES LAW, 1990.
(LAW 7 OF 1990)

ALAN SCOTT
Governor

25th July, 1990

**A LAW TO AMEND THE SCHEDULES
TO THE STAMP DUTY LAW;
THE CUSTOMS LAW (SECOND REVISION);
AND THE JUDICATURE LAW (REVISED).**

ENACTED by the Legislature of the Cayman Islands.

- Short Title. 1. This Law may be cited as The Miscellaneous Duties and Fees Law, 1990.
- Interpretation. 2. In this Law all words or expressions used shall have the meanings assigned to them in the respective principal Laws unless otherwise stated.
- Amendment to the Schedule to the Stamp Duty Law 1973. 3. The Stamp Duty Law (Law 5 of 1973) is hereby amended by deleting the words --
"CONVEYANCE OR TRANSFER ON SALE of any immovable property
7 1/2% of the value of the consideration"

where they appear in the Schedule and substituting the following --

"CONVEYANCE OR TRANSFER ON SALE of any immovable property --

- (a) where the consideration is less than \$250,000, 7 1/2% of the value of the consideration;
- (b) where the consideration is \$250,000 or more, 10% of the value of the consideration."

Amendment to the First
Schedule of the Customs
Law (Second Revision).

4. The First Schedule to the Customs Law (Second Revision) is amended --

(a) in Chapter VI by --

- (i) substituting "10%" for "20%" in the last column of item number 6.02;
- (ii) inserting the following new item immediately after item 6.02 --

"6.03 Cocoa and drinking chocolate 10%"

(b) in Chapter IX by --

- (i) substituting "\$1.00" for "66 cents" in the last column of item number 9.02;
- (ii) substituting "\$7.00" for "\$5.28" in the last column of item number 9.03;
- (iii) substituting "\$9.50" for "\$7.50" in the last column of item number 9.04;
- (iv) substituting "\$8.00" for "\$6.00" in the last column of item number 9.05;
- (v) substituting "\$2.00" for "\$1.20" in the last column of item number 9.06;
- (vi) substituting "\$3.00" for "\$1.80" in the last column of item number 9.07;
- (vii) substituting "\$3.00" for "\$2.50" in the last column of item number 9.08(a);
- (viii) substituting "\$2.50" for "\$1.50" in the last column of item number 9.08(b).

- (c) in Chapter X by --
 - (i) substituting "50%" for "33%" in the last column of item number 10.01;
 - (ii) substituting "\$20.00" for "\$10.00" in the last column of item number 10.02;
 - (iii) substituting "\$1.00" for "10 cents" in the last column of item number 10.03;
 - (iv) substituting "50%" for "38%" in the last column of item number 10.04.
- (d) in Chapter XII by substituting --
 - (i) "25" for "13" in the last column of item number 12.01;
 - (ii) "25" for "13" in the last column of item number 12.02.
- (e) in Chapter XIII by inserting the following item immediately after item 13.02 --

"13.03	Other medicinal/pharmaceutical products	10%".
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- (f) in Chapter XXI by inserting the following item immediately after item number 21.03 --

"21.04	Spectacles, including frames and mountings; contact lenses and other similar items	FREE.
--------	--	-------
- (g) in Chapter XXII by substituting "20%" for "Free" in the last column of item 22.04.
- (h) in Chapter XXIII by --
 - (i) substituting "40%" for "Free" in the last column of item number 23.01;
 - (ii) substituting "40%" for "Free" in the last column of item number 23.06.

Amendment to the Second Schedule to the Customs Law (Second Revision).

5. The Second Schedule to the Customs Law (Second Revision) is amended by --

- (a) substituting "\$300" for "\$100" where it appears in the last line of paragraph 8 C (c);

(b) substituting "\$50.00" for "\$10.00" where it appears in paragraph 24.

Amendment of Schedules
"A" and "C" to the
Judicature Law (Revised).

6. The Judicature Law (Revised) is amended --

(a) by deleting Schedule "A" and substituting the following -

***SCHEDULE "A"**

GENERAL COURT FEES

1. On lodging a cause in the Summary Court (in whatever form) \$5

2. Every original civil subpoena to contain the names of not more than four persons \$5

3. In the Grand Court --

(i) On filing a cause or counterclaim for the recovery of a sum of money under the Common Law jurisdiction where the amount claimed does not exceed \$800 \$25

Where the amount claimed exceeds \$800 -- for every \$100 or part thereof in excess of \$800 \$3

Maximum \$1,000

(ii) On filing a cause, petition, counterclaim or other proceeding under the equity jurisdiction the fees shall be calculated as follows:

Fee No. 3 shall apply to --

(a) suits by creditors, legatees, devisees, heirs at law or next-of-kin -- on the value of the estate;

(b) suits for execution of trusts -- on the value of the trust estate or fund;

(c) suits for foreclosure or redemption or for enforcing by sale or otherwise any mortgage, charge or lien -- on the amount of the mortgage, charge or lien;

- (d) suits for specific performance, or for reforming, delivery up or cancelling of any agreement for the sale, purchase or lease of any property -- on the value of the property;
 - (e) proceedings under any Laws for the time being in force, relating to trustees or the administration of trusts -- on the value of the trust estate or fund;
 - (f) suits for the dissolution or winding up of any partnership or for the settlement of partnership accounts -- on the value of the property, stock or credit of the partnership;
 - (g) suits for partition -- on the value of the property for which the suit relates;
 - (h) suits for the rectification or cancellation of deeds or instruments -- on the value of the property affected by the deed or instruments.
- (iii) On filing a cause, petition, counterclaim or other proceeding for an injunction whether interim or final \$25
 - (iv) on filing a defence or reply \$15
4. On filing a cause or a counterclaim under the land jurisdiction of the Grand Court (other than a claim or counterclaim for rent or mense profits) \$25
 5. On filing every other cause or counterclaim (in any Court) \$25
 6. On filing an undertaking by a next friend \$5
 7. On filing further and/or better particulars \$5
 8. (i) On filing a notice of set-off-on the amount sought to be set-off. Fee No. 3(i)
 - (ii) On filing every other notice not herein provided for other than a notice requiring further and/or better particulars \$15
 9. On filing any affidavit other than an affidavit filed under the Probate and Administration jurisdiction of the Grand Court \$5

10. On filing an application for trial by jury \$25
11. On an application for the issue of a writ of habeas corpus (not being in relation to any criminal proceedings). There shall also be payable such recoverable expenses of transportation and maintenance as the Court shall allow \$5
12. On every interlocutory application \$5
13. On every application for the issue of a judgment summons \$10
14. On every application for the issue of a warrant to enforce a judgment \$5
15. On the issue of an order of a commitment made on a judgment summons \$5
16. On every certificate of an Officer of the Court \$5
17. On an application by a judgment creditor for an order for the sale of lands of the judgment debtor \$40
18. On every formal judgment or order of the court, not being --
 - (a) the note of the judgment written on the summons by the Judge;
 - (b) the entry in the judgment book by the Clerk of the Court;
 - (c) any written judgment or reasons for judgment filed by the Judge; or
 - (d) an order in bankruptcy, other than an order of discharge or an order of revocation of a provisional or an absolute order \$15
19. On an application for a new trial \$50
20. On an application to reinstate proceedings which have been struck out (except where the application is made in open court on the day the proceedings were struck out) \$50
21. On filing a bill of costs for taxation (whether by consent or otherwise) \$5
22. For entering every appeal in the Summary Court \$15

23. On each recognizance to appeal \$50
24. On filing with the Clerk of the Court a copy of an appeal notice of motion \$25
25. Attendance on taxation of costs in the Grand Court \$100

26. Allowance to Witnesses.

Expert witnesses, per day \$35

Professional persons and merchants, per day \$25

Tradesmen, clerks, bookkeepers and the like, per day \$8

Labourers and the like, per day \$5

Travelling expenses, sums reasonably paid, but not more than 10 cents per mile one way.

27. New Trial.

Costs to be allowed on the same scale as the original trial.

28. Arbitration.

Attending reference, the same as for attendance in court at the hearing of a contested cause.

Fee to an advocate for each sitting, sum paid not exceeding the rate payable on the trial of a case of the same amount.

Witness' expenses, the same as on trial.

NOTE: Costs of advocates on attending reference shall be in the award of the arbitrator, unless otherwise provided by the order or reference.

29. Appeals.

The costs of an appeal after the transmission of the papers to the Appellate Court will be regulated by the rules of that Court.

PART II

BANKRUPTCY COURT FEES

- (i) On filing a Petition including the statement required by section 17 of the Bankruptcy Law (Revised) and the affidavit in verification \$25
- (ii) On filing an application for discharge from bankruptcy or for the revocation of a provisional or absolute order \$25

PART III

MISCELLANEOUS

- 1. Security for the payment of the summoned jurors under section 25 \$40
- 2. To constables serving every single summons or subpoena for the Summary Court \$5
- 3. Constables travelling out of district, per mile or part thereof \$3
- 4. To Bailiff serving notices on jurors for their attendance at the Grand Court, for each person served \$3
- 5. To Bailiff travelling out of district to serve notices on jurors for their attendance at Grand Court, for each district visited \$15
- 6. To the Clerk of the Court for every search in the books or records of the several Courts of the Islands \$10
- 7. Additional search fee for cases filed after the 1st May, 1990 where the file number is not quoted on requisition \$15
- 8. To the Clerk of the Court for copies of evidence or documents, for every sheet of 160 words or fraction of a sheet \$3
- 9. Court forms in blank \$3
- 10. To the Clerk of the Court for attesting affidavits and

declarations for use in judicature	\$5
Copies thereof	\$3."

(b) by deleting Schedule "C" and substituting the following --

"SCHEDULE "C"

PART I

BAILIFF'S FEES

- | | |
|---|------|
| 1. Taking recognizance or security | \$3 |
| 2. Inquiry into sufficiency of security | \$3 |
| 3. Affidavit of service of summons, out of jurisdiction | \$3 |
| 4. Serving every summons, order or subpoena, within one mile of the Court House if the service is not personal | \$3 |
| If the service is personal | \$5 |
| If above one mile in either case, then extra for every other mile (In the case of two or more defendants residing at the same place, mileage for one defendant only) | \$3 |
| 5. Keeping possession of goods until sale, per day, not exceeding five days | \$3 |
| 6. Carrying every prisoner to prison, including all expenses and assistant, per mile | \$3 |
| 7. For the delivery of goods replevied | \$15 |
| 8. For the appraisalment of goods distrained, two per cent of the value. | |
| 9. For the sale of levies, including advertisements, catalogues and commission, and delivery of goods, ten per cent of the net proceeds of sale. | |
| 10. In cases other than levies, where the Bailiff by order of a court acts as auctioneer to conduct any sale of property, real or personal, ordered by the court to be sold, his remuneration shall be according to such special terms as the Judge shall fix, not exceeding the rate of five per cent on the first \$1,000 gross proceeds, | |

and at the rate of three per cent on any sum in excess of \$1,000:

Provided always that in cases where the property to be sold consists wholly or to a great extent of personal effects, livestock or the like property, the court may reward to the Bailiff further remuneration, not exceeding the rate of four percent.

Provided that such fees shall not include advertisements.

11. When any mileage money shall be payable on the services or execution of any process, such mileage money shall be charged and reckoned from the Court House of the Islands at which the Bailiff is required to be stationed which is nearest to the residence of the person against whom such process shall have been issued.

12. A commission of five per cent on receiving money instead of levy shall be paid to the Bailiff.

PART II

BAILIFF'S FEES CONCERNING LAND

For the execution of each warrant of possession under this Law \$10, with mileage money according to the rate in Part I of this Schedule. Other fees shall be the same as under Part I of this Schedule."

Passed by the Legislative Assembly this 18th day of July, 1990.

ALAN SCOTT
President.

GEORGETTE MYRIE
Clerk of the Legislative Assembly.

(Price \$1.20)